I certify this to be a true and correct copy of the indicated document as referred or transmitted to committee.

Chief Clerk of the House

FILED JAN 0 9 2009

John Otto

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H.J.R. No. 30

### A JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature 1

to provide for the ad valorem taxation of a residence homestead

solely on the basis of the property's value as a residence

homestead; and authorizing the legislature to authorize a single

board of equalization for two or more adjoining appraisal entities

that elect to provide for consolidated equalizations.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

8 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

9 SECTION 1.01. Section 1, Article VIII, Texas Constitution, 10

is amended by adding Subsection (j) to read as follows:

(j) The Legislature by general law may provide for the 11

taxation of real property that is the residence homestead of the

property owner solely on the basis of the property's value as a

residence homestead, regardless of whether the residential use of

the property by the owner is considered to be the highest and best 15

16 use of the property.

17 SECTION 1.02. The constitutional amendment proposed by this

article shall be submitted to the voters at an election to be held

November 3, 2009. The ballot shall be printed to permit voting for

against the proposition: "The constitutional

21 authorizing the legislature to provide for the ad valorem taxation

of a residence homestead solely on the basis of the property's value

as a residence homestead." 23

### HOUSE COMMITTEE REPORT

### 1st Printing

2009 APR -9 PM 10: 13
HOUSE OF REPRESENTATIVES

By: Otto H.J.R. No. 36

#### A JOINT RESOLUTION

- 1 proposing a constitutional amendment authorizing the legislature
- 2 to provide for the ad valorem taxation of a residence homestead
- 3 solely on the basis of the property's value as a residence
- 4 homestead; and authorizing the legislature to authorize a single
- 5 board of equalization for two or more adjoining appraisal entities
- 6 that elect to provide for consolidated equalizations.
- 7 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 8 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS
- 9 SECTION 1.01. Section 1, Article VIII, Texas Constitution,
- 10 is amended by adding Subsection (j) to read as follows:
- 11 (j) The Legislature by general law may provide for the
- 12 taxation of real property that is the residence homestead of the
- 13 property owner solely on the basis of the property's value as a
- 14 residence homestead, regardless of whether the residential use of
- 15 the property by the owner is considered to be the highest and best
- 16 use of the property.
- 17 SECTION 1.02. The constitutional amendment proposed by this
- 18 article shall be submitted to the voters at an election to be held
- 19 November 3, 2009. The ballot shall be printed to permit voting for
- 20 or against the proposition: "The constitutional amendment
- 21 authorizing the legislature to provide for the ad valorem taxation
- 22 of a residence homestead solely on the basis of the property's value
- 23 as a residence homestead."

H.J.R. No. 36

- 1 ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION
- 2 SECTION 2.01. Section 18(c), Article VIII, Texas
- 3 Constitution, is amended to read as follows:
- 4 (c) The Legislature, by general law, shall provide for a
- 5 single board of equalization for each appraisal entity consisting
- 6 of qualified persons residing within the territory appraised by
- 7 that entity. The Legislature, by general law, may authorize a
- 8 single board of equalization for two or more adjoining appraisal
- 9 entities that elect to provide for consolidated equalizations.
- 10 Members of  $\underline{a}$  [the] board of equalization may not be elected
- 11 officials of  $\underline{a}$  [the] county or of the governing body of a taxing
- 12 unit.
- SECTION 2.02. The constitutional amendment proposed by this
- 14 article shall be submitted to the voters at an election to be held
- 15 November 3, 2009. The ballot shall be printed to permit voting for
- 16 or against the proposition: "The constitutional amendment
- 17 authorizing the legislature to authorize a single board of
- 18 equalization for two or more adjoining appraisal entities that
- 19 elect to provide for consolidated equalizations."

### **COMMITTEE REPORT**

The Honorable Joe Straus Speaker of the Texas House of Representatives

April 2,2009

We, your COMMITTEE ON WAYS & MEANS have had the same under consideration and beg to report to whom was referred HJR 36 back with the recommendation that it ( **v**) do pass, without amendment. ) do pass, with amendment(s). ) do pass and be not printed; a Complete Committee Substitute is recommended in lieu of the original measure. ( /) yes ( ) no A fiscal note was requested. ( ) yes ( 🗸 ) no A criminal justice policy impact statement was requested. ( no An equalized educational funding impact statement was requested. ( ) yes ( / no An actuarial analysis was requested. ( ) yes ( no A water development policy impact statement was requested. ( yes ( ) no A tax equity note was requested. ( ) The Committee recommends that this measure be sent to the Committee on Local and Consent Calendars. For Senate Measures: House Sponsor \_\_\_\_ Joint Sponsors: \_\_\_\_ Co-Sponsors: \_\_\_ The measure was reported from Committee by the following vote: PNV NAY **AYE** RENÉ O. OLIVEIRA, Chair JOHN OTTO, Vice-Chair Dwayne Bohac Will Hartnett Harvey Hilderbran Charlie Howard Phil King Ken Paxton Aaron Peña **Larry Taylor** Mike Villarreal Ken O Oleman Total 10 \_ nav

**CHAIR** 

\_ present, not voting

\_L\_\_\_ absent

### **BILL ANALYSIS**

H.J.R. 36 By: Otto Ways & Means Committee Report (Unamended)

### **BACKGROUND AND PURPOSE**

Currently, the Texas Constitution provides that no property of any kind shall be assessed for property taxes at greater than fair cash market value, nor shall any board of equalization of any governmental or political subdivision or taxing district fix the value of any property for tax purposes at more than fair cash market value. However, residence homesteads throughout the state have experienced increasing appraisal values, in some instances more than 200 percent in one year, due to an appraisal practice known as "highest and best use." This widely accepted standard allows homes to be valued based on the property's potential use rather than the property's current use. This practice creates the potential for skyrocketing appraisal values for residence homesteads located near new commercial development. Also, the prerequisites to serve on an appraisal review board are minimal, and the number of people familiar with the appraisal of property is limited in any one county. The appraisal review process would benefit from drawing on a greater pool of talent.

H.J.R. 36 proposes an amendment to the Texas Constitution authorizing the Legislature to require taxation of a residence homestead to be determined solely on the basis of the property's value as a residence, regardless of whether that is considered the highest and best use of the property. The resolution proposes an amendment to authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

### **RULEMAKING AUTHORITY**

It is the committee's opinion that this resolution does not expressly grant any additional rulemaking authority to a state officer, department, agency, or institution.

#### **ANALYSIS**

H.J.R. 36 proposes an amendment to the Texas Constitution to authorize the legislature to provide by general law for the taxation of real property that is the residence homestead of the property owner solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.

H.J.R. 36 proposes an amendment to the Texas Constitution to authorize the legislature to authorize by general law a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

H.J.R. 36 sets forth the required language of the ballot for each proposed amendment.

### **ELECTION DATE**

The constitutional amendments proposed by this joint resolution will be submitted to the voters at an election to be held November 3, 2009.

81R 13854 9.64.70

### **SUMMARY OF COMMITTEE ACTION**

**HJR 36** 

### April 01, 2009 10:30 AM or upon final adjourn./recess

Considered in public hearing

Testimony taken/registration(s) recorded in committee

Left pending in committee

### April 02, 2009 upon final adjourn./recess

Considered in formal meeting

Reported favorably without amendment(s)

### **WITNESS LIST**

HJR 36 HOUSE COMMITTEE REPORT Ways & Means Committee

### April 1, 2009 - 10:30 AM or upon final adjourn./recess

### Registering, but not testifying:

For: Brusniak, John (Brusniak / Blackwell)

Flores-Ortiz, Aurora (Texas Association of Counties) Gonzalez, Daniel (Texas Association of Realtors) Hammond, Bill (Texas Association of Business)

Howe, Billy (Texas Farm Bureau)

Johnson, Cheryl (Galveston Co Tax Office & Taxpayers)
Lee, Donald (Texas Conference of Urban Counties)

Muñoz, Ned (Tx. Ass. of Builders)

Swift, Sheryl (Galveston County Tax Office)

### FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

### March 5, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Introduced

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

### TAX/FEE EQUITY NOTE

### 81ST LEGISLATIVE REGULAR SESSION

March 31, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Introduced

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

Source Agencies: LBB Staff: JOB, MN



### HOUSE ENGROSSMENT

By: Otto, Guillen, Rose, et al.

H.J.R. No. 36

#### A JOINT RESOLUTION

- 1 proposing a constitutional amendment authorizing the legislature
- 2 to provide for the ad valorem taxation of a residence homestead
- 3 solely on the basis of the property's value as a residence
- 4 homestead; and authorizing the legislature to authorize a single
- 5 board of equalization for two or more adjoining appraisal entities
- 6 that elect to provide for consolidated equalizations.
- 7 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 8 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS
- 9 SECTION 1.01. Section 1, Article VIII, Texas Constitution,
- 10 is amended by adding Subsection (j) to read as follows:
- 11 (j) The Legislature by general law may provide for the
- 12 taxation of real property that is the residence homestead of the
- 13 property owner solely on the basis of the property's value as a
- 14 residence homestead, regardless of whether the residential use of
- 15 the property by the owner is considered to be the highest and best
- 16 use of the property.
- 17 SECTION 1.02. The constitutional amendment proposed by this
- 18 article shall be submitted to the voters at an election to be held
- 19 November 3, 2009. The ballot shall be printed to permit voting for
- 20 or against the proposition: "The constitutional amendment
- 21 authorizing the legislature to provide for the ad valorem taxation
- 22 of a residence homestead solely on the basis of the property's value
- 23 as a residence homestead."

H.J.R. No. 36

- 1 ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION
- 2 SECTION 2.01. Section 18(c), Article VIII, Texas
- 3 Constitution, is amended to read as follows:
- 4 (c) The Legislature, by general law, shall provide for a
- 5 single board of equalization for each appraisal entity consisting
- 6 of qualified persons residing within the territory appraised by
- 7 that entity. The Legislature, by general law, may authorize a
- 8 single board of equalization for two or more adjoining appraisal
- 9 entities that elect to provide for consolidated equalizations.
- 10 Members of <u>a</u> [the] board of equalization may not be elected
- 11 officials of  $\underline{a}$  [the] county or of the governing body of a taxing
- 12 unit.
- 13 SECTION 2.02. The constitutional amendment proposed by this
- 14 article shall be submitted to the voters at an election to be held
- 15 November 3, 2009. The ballot shall be printed to permit voting for
- 16 or against the proposition: "The constitutional amendment
- 17 authorizing the legislature to authorize a single board of
- 18 equalization for two or more adjoining appraisal entities that
- 19 elect to provide for consolidated equalizations."

### FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

### March 5, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Introduced

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

### TAX/FEE EQUITY NOTE

### 81ST LEGISLATIVE REGULAR SESSION

March 31, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Introduced

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

Source Agencies: LBB Staff: JOB, MN

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Otto, et al. (Senate Sponsor - Williams) H.J.R. No. 36 (In the Senate - Received from the House April 28, 2009;
1-1
     By:
1-2
     May 1, 2009, read first time and referred to Committee on Finance;
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                        reported adversely, with favorable Committee
1-4
     May 23, 2009,
                                              Yeas 12, Nays 0; May 23, 2009,
1-5
      Substitute by the following vote:
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     sent to printer.)
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1-7 COMMITTEE SUBSTITUTE FOR H.J.R. No. 36

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By: Williams

### HOUSE JOINT RESOLUTION

proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations; and authorizing the legislature to provide for the administration and enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

SECTION 1.01. Section 1, Article VIII, Texas Constitution, is amended by adding Subsection (j) to read as follows:

(j) The Legislature by general law may provide for the taxation of real property that is the residence homestead of the property owner solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best

use of the property.
SECTION 1.02. The constitutional amendment proposed by this article shall be submitted to the voters at an election to be held November 3, 2009. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead."

ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION

Texas SECTION 2.01. Section 18(c), And Constitution, is amended to read as follows: VIII, Article

The Legislature, by general law, shall provide for a (c) single board of equalization for each appraisal entity consisting of qualified persons residing within the territory appraised by that entity. The Legislature, by general law, may authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations. Members of a [the] board of equalization may not be elected officials of a [the] county or of the governing body of a taxing

The constitutional amendment proposed by this SECTION 2.02. The constitutional amendment proposed by this article shall be submitted to the voters at an election to be held November 3, 2009. The ballot shall be printed to permit voting for proposition: "The constitutional amendment against the authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations."

ARTICLE 3. UNIFORM APPRAISAL STANDARDS AND PROCEDURES

Texas SECTION 3.01. 23(b), Section

Constitution, is amended to read as follows:

(b) Administrative and judicial enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes shall be [, as] prescribed by general law [, shall originate in the county where the tax is imposed, except that the legislature may provide by general law for political subdivisions with boundaries extending outside the county! with boundaries extending outside the county].

The constitutional amendment proposed by this SECTION 3.02.

C.S.H.J.R. No. 36

article shall be submitted to the voters at an election to be held November 3, 2009. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment providing for uniform standards and procedures for the appraisal of property for ad valorem tax purposes." 2-1 2-2 2-3 2-4

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2-6

# FAVORABLY AS SUBSTITUTED SENATE COMMITTEE REPORT ON SCR SJR SR HB HCR HJR 34 By OHo William 5 (Author/Senate Sponsor) (Author/Senate Sponsor) (date)

SB

Sir:					
we, your Committee on	FINANCE		, to which was referred the attached measure,		
have on May 22, 2009 (date of hearing)	, ha	d the same under	consideration	and I am instruc	ted to report it
date of hearing) back with the recommendation (s) that it:					
do pass as substituted, and be printed () the caption remained the same as (*) the caption changed with adoption	original me of the subs	asure titute			
() do pass as substituted, and be ordered	not printe	d			
() and is recommended for placement on	the Local a	ınd Uncontested I	Bills Calendar.		
A fiscal note was requested.	( <b>y</b> yes (	( ) no			
A revised fiscal note was requested.	( <b>/</b> ) yes (	( ) no			
Considered by subcommittee.	() yes (	🖋 no			
The measure was reported from Committee by the following vote:					
		YEA	NAY	ABSENT	PNV
Senator Ogden, Chair					
Senator Hinojosa, Vice Chair		J			<u> </u>
Senator Averitt		<b>1</b>			
Senator Deuell			·		
Senator Duncan			<del> </del>		
Senator Eltife					
Senator Harris				<u> </u>	
Senator Lucio					<del></del>
Senator Nelson				<u> </u>	
Senator Seliger					
Senator Shapiro		1			
Senator West			<del></del>	<del>                                     </del>	<del></del>
Senator Whitmire				<u> </u>	
Senator Williams			·		
Senator Zaffirini		<del>                                     </del>	· <del></del>	<del>                                     </del>	
TOTAL VOTES		12	0	3	0
COMMITTEE ACTION					
Considered in public hearing		$\wedge$			
S270) Testimony taken			Ras		
COMMITTEE LERK		CHAIR	rage		

Paper clip the original and one copy of this signed form to the original bill along with TWO copies of the Committee Substitute Retain one copy of this form for Committee files

### **WITNESS LIST**

**HJR 36** 

Senate Committee Report

Finance

May 22, 2009 - 8:00 AM

FOR:

Christian, George Attorney (Texas Taxpayers and Research Association), Austin, TX

Registering, but not testifying:

For:

Allison, Jim General Counsel (County Judges & Commissioner Assn. of Tx.), Austin, TX Gonzalez, Daniel Legislative Affairs Director (Texas Association of Realtors), Austin, TX Gregg, Michele (Texas Apartment Association), Austin, TX Sugg, Paul (Texas Association of Counties), Austin, TX

### **BILL ANALYSIS**

Senate Research Center

C.S.H.J.R. 36
By: Otto et al. (Williams)
Finance
5/23/2009
Committee Report (Substituted)

#### **AUTHOR'S / SPONSOR'S STATEMENT OF INTENT**

Currently, the Texas Constitution provides that no property of any kind shall be assessed for property taxes at greater than fair market cash value, nor shall any board of equalization of any governmental or political subdivision or taxing district fix the value of any property for tax purposes at more than fair cash value. However, residence homesteads throughout the state have experienced increasing appraisal values, in some instances more than 200 percent in one year, due to an appraisal practice known as "highest and best use." This widely accepted standard allows homes to be valued based on the property's potential use rather than the property's current use. This practice creates the potential for skyrocketing appraisal values for residence homesteads located near new commercial development. Also, the prerequisites to serve on an appraisal review board are minimal, and the number of people familiar with the appraisal of property is limited in any one county. The appraisal review process would benefit from drawing on a greater pool of talent.

C.S.H.J.R. 36 proposes a constitutional amendment to authorize the legislature by general law to provide for taxation of real property that is the residence homestead of the property owner to be determined solely on the basis of the property's value as a residence, regardless of whether that use is considered to be the highest and best use of the property; proposes a constitutional amendment to authorize the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations; and proposes a constitutional amendment to authorize the legislature to provide for the administration and enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes.

### **RULEMAKING AUTHORITY**

This bill does not expressly grant any additional rulemaking authority to a state officer, institution, or agency.

#### SECTION BY SECTION ANALYSIS

### ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

SECTION 1.01 Amends Section 1, Article VIII, Texas Constitution, by adding Subsection (j), to authorize the legislature by general law to provide for the taxation of real property that is the residence homestead of the property owner solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property by the owner is considered to be the highest and best use of the property.

SECTION 1.02. Requires the proposed constitutional amendment to be submitted to the voters at an election to be held November 3, 2009. Sets forth the required language of the ballot.

### ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION

SECTION 2.01. Amends Section 18(c), Article VIII, Texas Constitution, as follows:

(c) Authorizes the legislature, by general law, to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations. Prohibits members of a board of equalization, rather than the board of

equalization, from being elected officials of a county, rather than the county, or of the governing body of a taxing unit.

SECTION 2.02. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 3, 2009. Sets forth the required language of the ballot.

#### ARTICLE 3. UNIFORM APPRAISAL STANDARDS AND PROCEDURES

SECTION 3.01. Amends Section 23(b), Article VIII, Texas Constitution, to require that administrative and judicial enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes be prescribed by general law. Deletes existing text requiring that administrative and judicial enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes, as prescribed by general law, originate in the county where the tax is imposed, except that the legislature is authorized to provide by general law for political subdivisions with boundaries extending outside the county.

SECTION 3.02. Requires that the proposed constitutional amendment be submitted to the voters at an election to be held November 3, 2009. Sets forth the required language of the ballot.

### FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 23, 2009

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations; and authorizing the legislature to provide for the administration and enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes.), Committee Report 2nd House, Substituted

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

#### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

### FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 19, 2009

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Engrossed

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

### FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

#### March 5, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Introduced

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

### TAX/FEE EQUITY NOTE

### 81ST LEGISLATIVE REGULAR SESSION

March 31, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Introduced

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

Source Agencies: LBB Staff: JOB, MN ((Committee Substitute)))

By: Williams

Substitute the following for HJ.R. No. 36

By: Wall

By: Wall

By: Secretary of the Schools of the S

#### A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature

2 to provide for the ad valorem taxation of a residence homestead

solely on the basis of the property's value as a residence

homestead; authorizing the legislature to authorize a single

5 board of equalization for two or more adjoining appraisal

6 entities that elect to provide for consolidated equalizations;

7 and authorizing the legislature to provide for the

8 administration and enforcement of uniform standards and

9 procedures for appraisal of property for ad valorem tax

10 purposes.

17

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11 W BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

7 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

13 4 SECTION 1.01. Section 1, Article VIII, Texas Constitution,

14 is amended by adding Subsection (j) to read as follows:

15 (j) The Legislature by general law may provide for the

16 taxation of real property that is the residence homestead of the

property owner solely on the basis of the property's value as a

18 residence homestead, regardless of whether the residential use

19 of the property by the owner is considered to be the highest and

20 best use of the property.

21 SECTION 1.02. The constitutional amendment proposed by

22 this article shall be submitted to the voters at an election to

23 be held November 3, 2009. The ballot shall be printed to permit

24 voting for or against the proposition: "The constitutional

- 1 amendment authorizing the legislature to provide for the ad
- 2 valorem taxation of a residence homestead solely on the basis of
- 3 the property's value as a residence homestead."
- 4 ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION
- 5 % SECTION 2.01. Section 18(c), Article VIII, Texas
- 6 Constitution, is amended to read as follows:
- 7 (c) The Legislature, by general law, shall provide for a
- 8 single board of equalization for each appraisal entity
- 9 consisting of qualified persons residing within the territory
- 10 appraised by that entity. The Legislature, by general law, may
- 11 authorize a single board of equalization for two or more
- 12 adjoining appraisal entities that elect to provide for
- 13 consolidated equalizations. Members of  $\underline{a}$  [the] board of
- 14 equalization may not be elected officials of  $\underline{a}$  [the] county or
- 15 of the governing body of a taxing unit.
- 16 SECTION 2.02. The constitutional amendment proposed by
- 17 this article shall be submitted to the voters at an election to
- 18 be held November 3, 2009. The ballot shall be printed to permit
- 19 voting for or against the proposition: "The constitutional
- 20 amendment authorizing the legislature to authorize a single
- 21 board of equalization for two or more adjoining appraisal
- 22 entities that elect to provide for consolidated equalizations."
- 23 ARTICLE 3. UNIFORM APPRAISAL STANDARDS AND PROCEDURES
- 24 SECTION 3.01. Section 23(b), Article VIII, Texas
- 25 Constitution, is amended to read as follows:
- 26 (b) Administrative and judicial enforcement of uniform
- 27 standards and procedures for appraisal of property for ac

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- 1 valorem tax purposes shall be [, as] prescribed by general law
- 2 [, shall originate in the county where the tax is imposed,
- 3 except that the legislature may provide by general law for
- 4 political subdivisions with boundaries extending outside the
- 5 county).
- 6 % SECTION 3.02. The constitutional amendment proposed by
- 7 this article shall be submitted to the voters at an election to
- 8 be held November 3, 2009. The ballot shall be printed to permit
- 9 voting for or against the proposition: "The constitutional
- 10 amendment providing for uniform standards and procedures for the
- 11 appraisal of property for ad valorem tax purposes."

### SENATE AMENDMENTS 2889 MAY 28 PM 9: 58

### 2<sup>nd</sup> Printing

HOUSE OF REPRESENTATIVES

By: Otto, Guillen, Rose, et al.

H.J.R. No. 36

#### A JOINT RESOLUTION

- proposing a constitutional amendment authorizing the legislature
- 2 to provide for the ad valorem taxation of a residence homestead
- 3 solely on the basis of the property's value as a residence
- 4 homestead; and authorizing the legislature to authorize a single
- 5 board of equalization for two or more adjoining appraisal entities
- that elect to provide for consolidated equalizations. 6
- 7 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 8 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS
- 9 SECTION 1.01. Section 1, Article VIII, Texas Constitution,
- is amended by adding Subsection (j) to read as follows: 10
- (j) The Legislature by general law may provide for the 11
- 12 taxation of real property that is the residence homestead of the
- property owner solely on the basis of the property's value as a 13
- 14 residence homestead, regardless of whether the residential use of
- the property by the owner is considered to be the highest and best 15
- 16 use of the property.
- 17 SECTION 1.02. The constitutional amendment proposed by this
- 18 article shall be submitted to the voters at an election to be held
- 19 November 3, 2009. The ballot shall be printed to permit voting for
- 20 against the proposition: "The constitutional amendment
- 21 authorizing the legislature to provide for the ad valorem taxation
- of a residence homestead solely on the basis of the property's value 22
- as a residence homestead." 23

H.J.R. No. 36

- 1 ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION
- 2 SECTION 2.01. Section 18(c), Article VIII, Texas 3 Constitution, is amended to read as follows:
- (c) The Legislature, by general law, shall provide for a single board of equalization for each appraisal entity consisting of qualified persons residing within the territory appraised by that entity. The Legislature, by general law, may authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.
- 10 Members of <u>a</u> [the] board of equalization may not be elected 11 officials of <u>a</u> [the] county or of the governing body of a taxing 12 unit.
- SECTION 2.02. The constitutional amendment proposed by this 13 article shall be submitted to the voters at an election to be held 14 November 3, 2009. The ballot shall be printed to permit voting for 15 "The constitutional amendment 16 against the proposition: authorizing the legislature to authorize a single board of 17 equalization for two or more adjoining appraisal entities that 18 elect to provide for consolidated equalizations." 19

By: Williams

Substitute the following for HJ.R. No. 3

By: Wll

ADOPTED

MAY 2 6 2009

No. 3/4:

May 2 6 2009

#### A JOINT RESOLUTION

1 proposing a constitutional amendment authorizing the legislature

2 to provide for the ad valorem taxation of a residence homestead

3 solely on the basis of the property's value as a residence

4 homestead; authorizing the legislature to authorize a single

5 board of equalization for two or more adjoining appraisal

6 entities that elect to provide for consolidated equalizations;

7 and authorizing the legislature to provide for the

administration and enforcement of uniform standards and

procedures for appraisal of property for ad valorem tax

10 purposes.

8

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

12 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS

SECTION 1.01. Section 1, Article VIII, Texas Constitution,

14 is amended by adding Subsection (j) to read as follows:

15 (j) The Legislature by general law may provide for the

16 taxation of real property that is the residence homestead of the

17 property owner solely on the basis of the property's value as a

18 residence homestead, regardless of whether the residential use

19 of the property by the owner is considered to be the highest and

20 best use of the property.

21 SECTION 1.02. The constitutional amendment proposed by

22 this article shall be submitted to the voters at an election to

23 be held November 3, 2009. The ballot shall be printed to permit

24 voting for or against the proposition: "The constitutional

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- 1 amendment authorizing the legislature to provide for the ad
- 2 valorem taxation of a residence homestead solely on the basis of
- 3 the property's value as a residence homestead."
- 4 ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION
- 5 SECTION 2.01. Section 18(c), Article VIII, Texas
- 6 Constitution, is amended to read as follows:
- 7 (c) The Legislature, by general law, shall provide for a
- 8 single board of equalization for each appraisal entity
- 9 consisting of qualified persons residing within the territory
- 10 appraised by that entity. The Legislature, by general law, may
- 11 authorize a single board of equalization for two or more
- 12 adjoining appraisal entities that elect to provide for
- 13 consolidated equalizations. Members of a [the] board of
- 14 equalization may not be elected officials of  $\underline{a}$  [the] county or
- 15 of the governing body of a taxing unit.
- 16 SECTION 2.02. The constitutional amendment proposed by
- 17 this article shall be submitted to the voters at an election to
- 18 be held November 3, 2009. The ballot shall be printed to permit
- 19 voting for or against the proposition: "The constitutional
- 20 amendment authorizing the legislature to authorize a single
- 21 board of equalization for two or more adjoining appraisal
- 22 entities that elect to provide for consolidated equalizations."
- 23 ARTICLE 3. UNIFORM APPRAISAL STANDARDS AND PROCEDURES
- 24 SECTION 3.01. Section 23(b), Article VIII, Texas
- 25 Constitution, is amended to read as follows:
- 26 (b) Administrative and judicial enforcement of uniform
- 27 standards and procedures for appraisal of property for ad

- 1 valorem tax purposes shall be [7 as] prescribed by general law
- 2 [- shall originate in the county where the tax is imposed,
- 3 except that the legislature may provide by general law for
- 4 political subdivisions with boundaries extending outside the
- 5 county).
- 6 SECTION 3.02. The constitutional amendment proposed by
- 7 this article shall be submitted to the voters at an election to
- 8 be held November 3, 2009. The ballot shall be printed to permit
- 9 voting for or against the proposition: "The constitutional
- 10 amendment providing for uniform standards and procedures for the
- 11 appraisal of property for ad valorem tax purposes."

### FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

### May 28, 2009

TO: Honorable Joe Straus, Speaker of the House, House of Representatives

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations; and authorizing the legislature to provide for the administration and enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes.), As Passed 2nd House

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

### FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 23, 2009

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations; and authorizing the legislature to provide for the administration and enforcement of uniform standards and procedures for appraisal of property for ad valorem tax purposes.), Committee Report 2nd House, Substituted

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

#### Local Government Impact

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

### FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

May 19, 2009

TO: Honorable Steve Ogden, Chair, Senate Committee on Finance

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Engrossed

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

### FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION

#### March 5, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Introduced

No fiscal implication to the State is anticipated, other than the cost of publication.

The cost to the state for publication of the resolution is \$90,882.

The resolution would propose a constitutional amendment to Article VIII of the Texas Constitution to authorize the Legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead, regardless of whether the residential use of the property is the highest and best use. Although this resolution would not make a direct change to ad valorem tax collections, it would establish a constitutional basis for legislation.

The proposed amendment could also authorize the Legislature to allow for a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.

The proposed amendment would be submitted to voters at an election to be held November 3, 2009.

#### **Local Government Impact**

No fiscal implication to units of local government is anticipated.

Source Agencies: 304 Comptroller of Public Accounts

### TAX/FEE EQUITY NOTE

#### 81ST LEGISLATIVE REGULAR SESSION

March 31, 2009

TO: Honorable Rene Oliveira, Chair, House Committee on Ways & Means

FROM: John S. O'Brien, Director, Legislative Budget Board

IN RE: HJR36 by Otto (Proposing a constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a residence homestead solely on the basis of the property's value as a residence homestead; and authorizing the legislature to authorize a single board of equalization for two or more adjoining appraisal entities that elect to provide for consolidated equalizations.), As Introduced

Because the bill would not create or impact a state tax or fee, no comment from this office is required by the rules of the House as to the general effects of the proposal on the distribution of tax and fee burdens among individuals and businesses.

Source Agencies: LBB Staff; JOB, MN

### **ENROLLED**

H.J.R. No. 36

### A JOINT RESOLUTION

- 1 proposing a constitutional amendment authorizing the legislature
- 2 to provide for the ad valorem taxation of a residence homestead
- 3 solely on the basis of the property's value as a residence
- 4 homestead; authorizing the legislature to authorize a single board
- 5 of equalization for two or more adjoining appraisal entities that
- 6 elect to provide for consolidated equalizations; and authorizing
- 7 the legislature to provide for the administration and enforcement
- 8 of uniform standards and procedures for appraisal of property for
- 9 ad valorem tax purposes.
- 10 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:
- 11 ARTICLE 1. APPRAISAL OF RESIDENCE HOMESTEADS
- SECTION 1.01. Section 1, Article VIII, Texas Constitution,
- 13 is amended by adding Subsection (j) to read as follows:
- 14 (j) The Legislature by general law may provide for the
- 15 taxation of real property that is the residence homestead of the
- 16 property owner solely on the basis of the property's value as a
- 17 residence homestead, regardless of whether the residential use of
- 18 the property by the owner is considered to be the highest and best
- 19 use of the property.
- SECTION 1.02. The constitutional amendment proposed by this
- 21 article shall be submitted to the voters at an election to be held
- 22 November 3, 2009. The ballot shall be printed to permit voting for
- 23 or against the proposition: "The constitutional amendment
- 24 authorizing the legislature to provide for the ad valorem taxation

- H.J.R. No. 36
- 1 of a residence homestead solely on the basis of the property's value
- 2 as a residence homestead."
- 3 ARTICLE 2. CONSOLIDATED BOARDS OF EQUALIZATION
- 4 SECTION 2.01. Section 18(c), Article VIII, Texas
- 5 Constitution, is amended to read as follows:
- 6 (c) The Legislature, by general law, shall provide for a
- 7 single board of equalization for each appraisal entity consisting
- 8 of qualified persons residing within the territory appraised by
- 9 that entity. The Legislature, by general law, may authorize a
- 10 single board of equalization for two or more adjoining appraisal
- 11 entities that elect to provide for consolidated equalizations.
- 12 Members of  $\underline{a}$  [the] board of equalization may not be elected
- 13 officials of  $\underline{a}$  [the] county or of the governing body of a taxing
- 14 unit.
- SECTION 2.02. The constitutional amendment proposed by this
- 16 article shall be submitted to the voters at an election to be held
- 17 November 3, 2009. The ballot shall be printed to permit voting for
- 18 or against the proposition: "The constitutional amendment
- 19 authorizing the legislature to authorize a single board of
- 20 equalization for two or more adjoining appraisal entities that
- 21 elect to provide for consolidated equalizations."
- 22 ARTICLE 3. UNIFORM APPRAISAL STANDARDS AND PROCEDURES
- SECTION 3.01. Section 23(b), Article VIII, Texas
- 24 Constitution, is amended to read as follows:
- 25 (b) Administrative and judicial enforcement of uniform
- 26 standards and procedures for appraisal of property for ad valorem
- 27 tax purposes shall be [--as] prescribed by general law [--shall

H.J.R. No. 36

- 1 originate in the county where the tax is imposed, except that the
- 2 legislature may provide by general law for political subdivisions
- 3 with boundaries extending outside the county].
- 4 SECTION 3.02. The constitutional amendment proposed by this
- 5 article shall be submitted to the voters at an election to be held
- 6 November 3, 2009. The ballot shall be printed to permit voting for
- 7 or against the proposition: "The constitutional amendment
- 8 providing for uniform standards and procedures for the appraisal of
- 9 property for ad valorem tax purposes."

Speaker of the House

I certify that H.J.R. No. 36 was passed by the House on April 27, 2009, by the following vote: Yeas 143, Nays 0, 1 present, not voting; and that the House concurred in Senate amendments to H.J.R. No. 36 on May 29, 2009, by the following vote: Yeas 142, Nays 0, 1 present, not voting.

Chief Clerk of the House

I certify that H.J.R. No. 36 was passed by the Senate, with amendments, on May 26, 2009, by the following vote: Yeas 31, Nays 0.

Secretary of the Senate

RECEIVED:

Date

Secretary of State

Presider	nt of the Senate	Speaker of the House
I cert	tify that H.J.R. No.	36 was passed by the House
on	April 27	_, 2009, by the following vote:
Yeas $143$ ,	Nays	resent, not voting;
and that the	e House concurred in	Senate amendments to H.J.R. No. 36
		_, 2009, by the following
vote: Yeas	$\frac{142}{(6)}$ , Nays $\frac{0}{}$	1 present, not voting.
		Chief Clerk of the House
**** Prepar	ation: CT19	
I cer	tify that H.J.R. No.	$\frac{36}{(1)}$ was passed by the Senate, with
amendments,	on <u>May 2</u> (2	, 2009, by the following
vote: Yeas	31 Nays 0	•
	(3)	(4)
		Secretary of the Senate
RECEIVED:		
•	Date	
	Secretary of State	•

\*\*\*\* Preparation: CT20

for chief clerk use only

Bill or Resolution Number: #1286

### JOINT AUTHOR AUTHORIZATION

As primary author of Horasolution #) I her	eby authorize the following join	at author(s):
printed name of joint author #1	signature of joint author #1	APP 9 7 2000
•	) ( -	APR 2 7 2009
PATRICK M. ROSE	Patel M	Rse
printed name of joint author #2	signature of joint author #2	4/27/59 date
printed name of joint author #3	signature of joint author #3	date
printed name of joint author #4	signature of joint author #4	
signature of primary author	-	date
4/27/09 date		

### **81ST LEGISLATURE**

Cohen, Ellen

Date

Farabee, David

#### COAUTHOR AUTHORIZATION

(please request your coauthors to sign this form in lieu of the front or the back of the original bill)

signature of **primary** author

DHN OTTO

printed name of **primary** author

4/27/09

Date

Date Heffin, Joe

Bill or Resolution Number: HJR 36

HAS BEEN GIVEN TO (check only one of the following): PERMISSION TO SIGN (bill or resolution #) ALL REPRESENTATIVES THE FOLLOWING REPRESENTATIVE(S): I authorize the Chief Clerk to include my name as a coauthor of the legislation indicated above: Date Farias, Joe Date Coleman Garnet Allen, Alma Date Date Alonzo, Roberto Date Cook, Byron Date Farrar, Jessica Fletcher, Allen Date Corte, Jr., Frank Date Alvarado, Carol Date Crabb, Joe Date Flores, Ismael "Kino" Date Anchia, Rafael Date Flynn, Dan Date Craddick, Tom Date Anderson, Charles "Doc" Date Date Creighton, Brandon Date Frost, Stephen Aycock, Jimmie Don Date Date Date Gallego, Pete Berman, Leo Date Crownover, Myra Date Gattis, Dan Date Bohac, Dwayne Date Darby, Drew Geren, Charlie Date Date Bolton, Valinda Date Davis, John E. Date Giddings, Helen Date Bonnen, Dennis Date Davis, Yvonne Date Date Gonzales, Veronica Branch, Dan Date Deshotel, Joe Date Gonzalez Toureilles, Yvonne Date Brown, Betty Date Driver, Joe Date Brown, Fred Date Dukes, Dawnna Date Guillen, Ryan Gutierrez, Roland Date Date Dunnam, Jim Burnam, Lon Date Date Dutton, Jr., Harold Date Hamilton, Mike Date Button, Angie Chen Hancock, Kelly Date Date Edwards, Al Callegari, Bill Date Date Hardcastle, Rick Castro, Joaquin Date Eiland, Craig Date Harless, Patricia Date Chávez, Norma Date Eissler, Rob Date Harper-Brown, Linda Chisum, Warren Date Elkins, Gary Date Christian, Wayne Date England, Kirk Date artnett, Will

Hernandez, Ana E.	Date	Mallory Caraway, Barbara	Date	Raymond, Richard Peña	Date
Herrero, Abel	Date	Marquez, Marisa	Date	Riddle, Debbie	- Date
Hilderbran, Harvey	Date	Martinez, Armando	Date	Rios Ybarra, Tara	Date
Hochberg, Scott	Date	Martinez Fischer, Trey	Date	Ritter, Allan	Date
Hodge, Terri	Date	McCall, Brian	Date	Rodriguez, Eddie	Date
Homer, Mark	Date	McClendon, Ruth Jones	Date	Rose, Patrick	Date
Hopson, Chuck	Date	McReynolds, Jim	Date	Sheffield, Palph	Ulate 4
Howard, Charlie	Date	Menendez, Jose	Date	Shelton, Mark	Date
Howard, Donna	Date	Merritt, Tommy	Date	Smith, Todd	Date
Hughes, Bryan	Date	Miklos, Robert	Date	Smith, Wayne	Date
Hunter, Todd	Date	Miller, Doug	Date	Smithee, John	Date
Isett, Carl	Date	Miller Sid	Date	Solomons, Burt	Date
Jackson, Jim	Date	Moody, Joseph	Date	Strama, Mark	Date
Jones, Delwin	Date	Morrison, Geanie	Date	Straus, Joe	Date
Keffer, Jim	Date	Naishtat, Elliott	Date	Swinford, David	Date
Kent, Carol	Date	Oliveira, Rene	Date	Taylor, Larry	Date
King, Phil	Date	Olivo, Dora	Date	Thibaut, Kristi	Date
King, Susan	Date	Orr, Rob	Date	Thompson, Senfronia	Date
King, Tracy	Date	Ortiz, Jr., Solomon	Date	Truitt, Vicki	Date
Kleinschmidt, Tim	Date	Otto, John	Date	Turner, Chris	Date
Kolkhorst, Lois	Date	Parker, Tan	Date	Turner, Sylvester	Date
Kuempel, Edmund	Date	Patrick, Diane	Date	Vaught, Allen	Date
Laubenberg, Jodie	Date	Paxton, Ken	Date	Veasey, Marc	Date
Legler Ken	-)209tc	Peña, Aaron	Date	Villarreal, Mike	Date
Leibowitz, David	Date	Phillips, Larry	Date	Vo, Hubert	Date
Lewis, Tryon	Date	Pickett, Joe	Date	Walle, Armando	Date
Lucio III, Eddie	Date	Pierson, Paula	Date	Weber, Randy	Date
Madden, Jerry	Date	Pitts, Jipg	Date	Woolley, Beverly	Date
Maldonado, Diana	Date •	Quintanila, Chente	Date	Zerwas, John	Date

France

H.J.R. No. 36

residence ho legislature t	constitutional amendment authorizing the legislature to provide for the ad valorem taxation of a omestead solely on the basis of the property's value as a residence homestead; and authorizing the authorize a single board of equalization for two or more adjoining appraisal entities that elect to consolidated equalizations.
JAN 0 9 2009	Filed with the Chief Clerk
FEB 1 2 2009	Read first time and referred to Committee on Ways and Means
'APR 0 2 2009	Reported favorably (ee ements)
APR 1 4 2009	Sent to Committee on Calendars
'APR 2 7 2009	Read second time (commisseest.) (attracted) and adopted (passed to unite reading) by a
	record vote of 143 yeas,
	Read third time (amended) and finally adopted (failed of adoption) by a record vote of yeas, nays, present, not voting
APR 2 8 2009	_ Engrossed
APR 2 8 2009	Sent to Senate  CHIEF CLERK OF THE HOSSE
OTHER HOUSE ACTION	
APR 2 8 2009 MAY 0 1 2009	Received from the House  FINANCE
mp.	Acad and referred to committee on
MAY	Reported favorably
MAY 2 3 2009	_ Reported adversely, with favorable Committee Substitute; Committee Substitute read first time
MAY 2 6 2009	Ordered not printed Laid before the Senate
MAY 2 6 2009	Senate and Constitutional Rules to permit consideration suspended by (unanimous consent)
MIRT 2 0 2005	
MAY 2 6 2009	Read second time,, and passed to third ading by (unanimous concent)  (a viva voce vote)
MAY 2 6 2009	Senate and Constitutional 3 Day Rules suspended by a vote of 3/ yeas, 0 nays
MAY 2 6 2009	Read third time,, and passed by <u>31</u> yeas, <u>0</u> nays
MAY 2 8 2009	Returned to the House
OTHER SENATE ACT	

MAY 28 2009	_ Returned from the Senate (as substituted)
MAY 2 9 2009	House concurred in Senate amendments by a (record vote of
	House conferees appointed:, Chair;,
·	Senate granted House request. Senate conferees appointed:, Chair
	Conference committee report adopted (rejected) by the House by a record vote of yeas, present, not voting
	Conference committee report adopted (rejected) by the Senate by a record vote of yeas,

2009 HAY 28 PH 9: 58 HJUSE OF REPRESENTATIVES

2009 APR -9 PM 10: 13 HGUSE OF REPRESENTATIVES